# MANIPUR GAZETTE

**E X T R A O R D I N A R Y**
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**GOVERNMENT OF MANIPUR**
**SECRETARIAT: FINANCE DEPARTMENT**
**(EXPENDITURE SECTION)**

**Notification No. 19/2025 - State Tax (Rate)**
Imphal, the 5th January, 2026

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 09/2025- State Tax (Rate), dated the 17th September, 2025, published in the Manipur Gazette, Extraordinary, vide number 124, dated the 17th September, 2025, namely: —

In the said notification, -

(a) in the Schedule II – 9%, after S. No. 4 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: —

| | | |
|---|---|---|
| "4A. | 2403 19 21, 2403 19 29 | Biris;" |

(b) in the Schedule III – 20%, after S. No. 13 and the entries relating thereto, the following serial number and entries shall be inserted, namely: —

| | | |
|---|---|---|
| "14. | 2106 90 20 | Pan masala; |
| 15. | 2401 | Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]; |

| | | |
|---|---|---|
| 16. | 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes; |
| 17. | 2403 (other than 2403 19 21, 2403 19 29) | Other manufactured tobacco and manufactured tobacco substitutes; ―homogenised‖ or ―reconstituted‖ tobacco; tobacco extracts and essences [other than biris]; |
| 18. | 2404 11 00 | Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion; |
| 19. | 2404 19 00 | Products containing tobacco or nicotine substitutes and intended for inhalation without combustion;" |

(c) the Schedule VII – 14%, and the entries relating thereto shall be omitted.

2. This notification shall come into force with 1st day of February, 2026.

N. ASHOK KUMAR,
Commissioner (Finance),
Government of Manipur.

Note: - The principal notification No. 09/2025- State Tax (Rate), dated the 17th September, 2025, was published in the Manipur Gazette, Extraordinary, vide number 124, dated the 17th September, 2025.

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Digitally signed by
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